



STATE OF MISSISSIPPI
DAVID RONALD MUSGROVE, GOVERNOR

MISSISSIPPI EMERGENCY MANAGEMENT AGENCY

ROBERT R. LATHAM, JR.
DIRECTOR

August 11, 2003

Mr. Phil Bryant, State Auditor
Office of the State Auditor
State of Mississippi
501 North West Street / Suite 801
Jackson, MS 39201

Dear Mr. Bryant:

Thank you for this opportunity to present the financial position of this agency. As a result of this audit, MEMA will take corrective measures to strengthen internal control procedures. Reference the Financial Audit Management Report dated July 21, 2003. Corrective measures will be taken during fiscal year 2004 to prevent this problem in the future.

AUDIT FINDING

Controls should be established to ensure contracts include Suspension and Debarment Certification.

- Testwork performed at the Mississippi Emergency Management Agency revealed the agency does not have procedures in place to ensure contracts for the Hazard Mitigation Grant are not made to parties that are suspended or debarred from participating in federal assistance programs.

RESPONSE

MEMA concurs with the immaterial weakness in internal control and has taken specific protective measures to prevent future reoccurrence of this situation.

Mr. Phil Bryant
Page Two

CORRECTIVE ACTION PLAN

Immediate action has been taken to correct this situation. Mississippi Emergency Management Agency has strengthened controls by implementing procedures within the agency to include:

- Upon approval of each grant awarded to subgrantee, the Hazard Mitigation staff will obtain certification from each recipient ensuring contracts are not made to parties that are suspended or debarred from participating in federal assistance programs.
- The Purchasing Agent with Mississippi Emergency Management Agency will also certify that contracts are not made to parties that are suspended or debarred from participating in federal assistance programs.

If you have any questions, please feel free to contact my office.

Sincerely,



Robert R. Latham, Jr.
Director

RRL:NM:mab